

Survey of Local Government Finances

2005

Utah Municipalities
Fiscal Year Ended June 30, 2005

FY 2005	Entity Name: Payson City			GOVERNMENTAL FUNDS		ENTERPRISE FUNDS
PART I	TAX REVENUES			Amount		Amount
	Property Taxes					
	1.1	Property taxes - (All property taxes not separately listed below.)	T01	707,076	T01	
	1.2	Property Taxes - Debt Service	T01		T01	
	1.3	Property Taxes - RDA Increment	T01	336,894	T01	
	1.4	Property Taxes - Library	T01		T01	
	1.5	Property Taxes - Delinquent	T01		T01	
	2	Fee in lieu	T01	122,252	T01	
	Local Sales Taxes					
	3.1	General sales tax - Local option	T09	1,826,194	T09	
	3.2	Highway improvement sales tax	T19		T19	
	3.3	Resort community sales tax	T19		T19	
	3.4	Resort plus sales tax	T19		T19	
	3.5	Energy sales and use tax	T19		T19	
	3.6	Transient room tax	T19	6,709	T19	
	3.7	Public transit sales tax (UC 59-12-501)	T19		T19	
	3.8	Other - specify	T19		T19	
	Franchise Tax					
	4.1	Telephone franchise tax	T15	253,449	T15	
	4.2	Cable TV franchise tax	T15	34,529	T15	
	4.3	Water franchise tax	T15		T15	
	4.4	Sewer franchise tax	T15		T15	
	4.5	Other - Specify	T15	779,654	T15	
	Utility Tax					
	Licenses, Fees and Permits					
	5.1	Business license fees	T99	36,186	T99	
	5.2	Building permit fees	T99	316,417	T99	
	5.3	Other licenses, permits & taxes - Specify	T99	3,125	T99	
	Animal License					
PART II	REVENUES - Other than tax and intergovernmental revenues					
	Utility Sales Revenue / User Fees					
	1.1	Water supply system	A91		A91	1,601,573
	1.2	Electric power system	A92		A92	8,732,086
	1.3	Gas supply system	A93		A93	
	1.4	Transit or bus system	A94		A94	
	Other Sales and Service Revenue					
	2.1	Sewer charges	A80		A80	1,438,854
	2.2	Storm drainage	A80		A80	520,565
				GOVERNMENTAL FUNDS		ENTERPRISE FUNDS
PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)			Amount		Amount

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	2.3	Garbage collection / street cleaning	A81		A81	1,413,319				
	3.1	Parks and recreation charges	A61	492,325	A61	534,858				
	3.2	Airports - Include rentals and gross sales of gas and oil.	A01		A01					
	3.3	Parking facilities, lots & meters	A60		A60					
	3.4	Hospital charges received	A36		A36					
	3.5	Cemeteries	A03	26,788	A03					
	3.6	Municipal housing rental projects (gross)	A50		A50					
	3.7	Special police services	A89	66,847	A89					
	4.1	Impact fees	A89	432,965	A89	918,419				
	4.2	Connection fees	A89		A89					
	4.3	Plan check fees	A89	9,813	A89					
	4.4	Zoning & subdivision fees	A89	15,987	A89					
	4.5	Sale of maps & publications	A89		A89					
	5	Other miscellaneous fees	A89	522	A89	264,634				
		Special Assessments								
	6.1	Street cuts and public improvements	U01		U01					
	6.2	Sidewalk & curb repairs	U01		U01					
	6.3	Street lighting charges - Lighting districts	U01		U01					
	6.4	Other special improvement & service	U01	131,870	U01					
		Fines and Forfeitures (Circuit Court)								
	7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99					
	7.2	Parking ticket revenue	U99		U99					
		Fines (Justice Court)								
	8.1	Court fines, bail forfeitures, and moving violations surcharges	U99	149,276	U99					
	8.2	Parking ticket revenue	U99		U99					
		Interest, Rents and Royalties								
	9	Interest earnings	U20	66,964	U20	113,492				
	10	Rents and royalties	U40		U40					
		Miscellaneous								
	11	Other miscellaneous revenue - Specify capital contribution/sale of assets	U99	82,642	U99	601,269				
	12	Proceeds from bond issues	NR		NR					
	13	Receipts from sale of real property	U11		U11					
			GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
			(a)	(b)	(c)		(d)	(e)	(f)	
PART III	INTERGOVERNMENTAL REVENUE			From the State	From other local governments	From federal government directly		From the State	From other local governments	From federal government directly
	1	General support	C30	10,000	D30	39,519	B30	500,000	D30	B30

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	2	Public safety grants	C89		D89	231,587	B89		C89	6,799	D89		B89	
	3	Streets and highways / C Roads	C46	478,043	D46		B46		C46		D46		B46	
	4	Community development	C50	43,456	D50		B50		C50		D50		B50	
	5	Liquor funds	C89	11,314	D89		B89		C89		D89		B89	
	6	Intergovernmental service contracts	C89		D89		B89		C89		D89		B89	
	7	Other - Specify education	C89	1,875	D89		B89		C89		D89		B89	
GOVERNMENTAL FUNDS														
ENTERPRISE FUNDS														
PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE			Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures
			(a)		(b)		(c)		(d)		(e)		(f)	
Governmental Administration														
	1.1	Financial administration	E23	1,256,449	F23		G23		E23		F23		G23	
	1.2	Judicial / courts	E25	155,946	F25		G25		E25		F25		G25	
	1.3	Legal / attorney	E25		F25		G25		E25		F25		G25	
	1.4	General municipal buildings	E31	434,788	F31		G31	23,500	E31		F31		G31	
	1.5	Central administration	E29	154,936	F29		G29		E29		F29		G29	
	1.6	Planning and zoning	E29	615,870	F29		G29		E29		F29		G29	
	1.7	Economic development	E89	80,872	F89	5,336	G89		E89		F89		G89	
Public Safety														
	2.1	Police	E62	1,589,989	F62	478,953	G62	41,324	E62		F62		G62	
	2.2	Fire	E24	448,848	F24		G24	139,434	E24		F24		G24	
	2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	E24		F24		G24		E24		F24		G24	
	2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32		F32		G32		E32		F32		G32	
	2.4	Corrections / Jail	E05	57,797	F05		G05		E05		F05		G05	
	2.5	Protective inspection and regulation	E66	76,253	F66		G66		E66		F66		G66	
Environment and Housing														
	3.1	Sewer	E80		F80		G80		E80		F80		G80	
	3.2	Storm drainage	E80		F80		G80		E80		F80		G80	
	3.3	Solid waste management	E81		F81		G81		E81		F81		G81	
	3.4	Recycling programs	E81		F81		G81		E81		F81		G81	
	3.5	Housing & community development	E50		F50		G50		E50		F50		G50	
	3.6	Redevelopment agencies	E50	132,513	F50	3,411	G50		E50		F50		G50	
GOVERNMENTAL FUNDS														
ENTERPRISE FUNDS														
PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)			Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures
			(a)		(b)		(c)		(d)		(e)		(f)	

[illegible]

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	8.2	All other expenditures - See instructions - Specify non major activity	E89		F89		G89		E89	1,950,129	F89	403,005	G89	6,935
	8.3	All other expenditures - See instructions - Specify	E89		F89		G89		E89		F89		G89	
			GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
PART V	INTERGOVERNMENTAL EXPENDITURES			Paid to State		Paid to Other Governments				Paid to State		Paid to Other Governments		
	1	Fire	L24		M24					L24		M24		
	2	Highways	L44		M44					L44		M44		
	3	Police	L62		M62					L62		M62		
	4	Sanitation	L81		M81					L81		M81		
	5	Recreation	L61		M61					L61		M61		
	6	Judicial and legal	L25		M25					L25		M25		
	7	All other	L89		M89					L89		M89		
			GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
PART VI	PERSONNEL EXPENDITURES			Amount						Amount				
	1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Z00	2,875,646						Z00	2,097,031			
			GOVERNMENTAL and ENTERPRISE FUNDS											
PART VII	INDEBTEDNESS			Outstanding at beginning of year		Issued during fiscal year (include all refunding debt)		Retired during fiscal year (include all refunded debt)		Total Outstanding (a + b - c=d) Also, (d=e+f)		Revenue and nonguaranteed bonds		Guaranteed bonds
	Long-term Outstanding Debt			(a)		(b)		(c)		(d)		(e)		(f)
	1.1	Water supply system	19A	9,564,950	29A	9,451,765	39A	9,436,872		9,579,843	44A	9,579,843	41A	
	1.2	Electric supply system	19B	2,615,000	29B		29B	615,000		2,000,000	44B	2,000,000	41B	
	1.3	Sewer system	19X	6,967,000	29X		29X	272,000		6,695,000	44X	6,695,000	41X	
	1.4	Gas supply system	19C		29C		29C				44C		41C	
	1.5	Transit system	19D		29D		29D				44D		41D	
	1.6	Public debt for privately owned housing, industrial or business purposes	19T		24T		34T				44T			
			GOVERNMENTAL and ENTERPRISE FUNDS											
PART VII	INDEBTEDNESS (cont.)			Outstanding at beginning of year		Issued during fiscal year (include all refunding debt)		Retired during fiscal year (include all refunded debt)		Total Outstanding (a + b - c=d) Also, (d=e+f)		Revenue and nonguaranteed bonds		Guaranteed bonds
	Long-term Outstanding Debt			(a)		(b)		(c)		(d)		(e)		(f)
	1.7	All other purposes	19X	4,869,904	29X		29X	609,538		4,260,366	44X	4,260,366	41X	

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Fiscal Year Ended June 30, 2005

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				Outstanding balance at beginning of fiscal year		Issued during fiscal year		Retired during fiscal year		Balance at end of fiscal year	
		Other Long-term Obligations		(a)		(b)		(c)		(d)	
	2.1	Capital lease purchase agreements		2,297,404			G89	607,733		1,689,671	
	2.2	Accrued leave liability (sick leave and vacation)								747,407	
		Short-term (interest bearing) Debt		Outstanding balance at beginning of fiscal year		Balance at end of fiscal year					
	3	Total short-term debt	61V		64V						
				(a)		(b)		(c)			
PART VIII		CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR		Reserves held for redemption of long-term debt		Unexpended proceeds from sale of bond issues held pending disbursement		All other funds except employee retirement funds			
		Cash and investments held at end of fiscal year	W01	2,284,002	W31		W61	4,425,846			
PART IX	RATES			GOVERNMENTAL FUNDS					ENTERPRISE FUNDS		
	1.	Energy Sales & Use Tax Rate									
	2.	Cable TV Franchise Tax Rate									
	3.	Telephone Franchise Tax Rate									

Utah Municipalities

Fiscal Year Ended June 30, 2005

Remarks:

[illegible]

Revenue Categories

1 TAXES

- 1.01 General Property Tax (including RDA increment)
- 1.02 Delinquent Property Tax
- 1.03 Local Option Sales Tax (General Sales Tax)
- 1.04 motor Vehicle Tax
- 1.05 Resort Plus Sales Tax
- 1.06 Highway Improvement Sales Tax
- 1.07 Energy Sales & Use Tax
- 1.08 Telephone Franchise Tax
- 1.09 Cable TV Franchise Tax
 - 1.1 Water Franchise Tax
 - 1.11 Sewer Franchise Tax
 - 1.12 Motor Vehicle Tax
 - 1.13 Transient Room Tax

2 LICENSES, PERMITS & FEES

- 2.01 Business License Fees
- 2.02 Building Permit Fees
- 2.03 Impact Fees
- 2.04 Connection Fees
- 2.05 Plan Check Fees

3 INTERGOVERNMENTAL REVENUE

- 3.01 Public Safety Grants
- 3.02 Other Federal Grants
- 3.03 CDBG
- 3.04 State B&C Road Funds
- 3.05 Other State Grants
- 3.06 Liquor Funds
- 3.07 Intergovernmental service contract revenue
- 3.08 Other Grants

4 CHARGES FOR SERVICES

- 4.01 Court Costs, Fees & Charges
- 4.02 Zoning & Subdivision Fees
- 4.03 Sale of Maps & Publications
- 4.04 Special Police Services
- 4.05 Street Cuts and Public Improvements
- 4.06 Sidewalk & Curb Repairs
- 4.07 Parking Meter Revenue
- 4.08 Street Lighting Charges - Lighting Districts
- 4.09 Other Special Improvement & Service District
 - 4.1 Garbage Collection Fee
 - 4.11 Utility Fees
 - 4.12 Storm Drainage Fees
 - 4.13 Park Bowery & Other Public Property Rental
 - 4.14 Cemeteries

- 5.0A FINES & FORFEITURES (CIRCUIT COURT)
- 5.01A Court Fines
- 5.02A Bail Forfeitures
- 5.03A Parking Ticket Revenue
- 5.04A Moving violations surcharge per 1997 HB 447
(Salt Lake County cities only)

5.0B FINES (JUSTICE COURT)
5.01B City Court Fines
5.02B Parking Ticket Revenue
5.03B Moving violations surcharge per 1997 HB 447
(Salt Lake County cities only)

6 BOND PROCEEDS

6.01 Bond Proceeds

7 MISCELLANEOUS REVENUE

7.01 Interest Earnings

7.02 Sale of Fixed Assets
none

8 Fund Balance

8.01 Prior Year Fund Balance

8.02 Prior Year B&C Balance

Expenditure Categories

1 GENERAL GOVERNMENT

1.01 City or Town Council

1.02 Executive & Central Staff Agencies

1.03 Attorney

1.04 Courts

1.05 Community Development, Housing, Planning & Zoning

1.06 Building Inspections

1.07 Economic Development & Redevelopment Agencies

1.08 Libraries

1.09 Municipal Elections (including bond elections etc.)

2 PUBLIC SAFETY

2.01 Police Department

2.02 Fire Department

2.03 Ambulance

2.04 Corrections (Jail)

3 CAPITAL IMPROVEMENTS

3.01 Construction or reconstruction of roads

3.02 Special District Capital Projects

3.03 Parks Projects

3.04 Municipal Buildings* (Identify project)

3.05 Housing Construction and Rehabilitation

3.06 New water lines, tanks, facilities etc. & replacement of existing

3.07 New sewer lines, treatment plant etc. & replacement of existing

3.08 Power generation new lines/facilities & replacement of existing

3.09 Power distribution new lines/facilities & replacement of existing

3.1 New storm sewer (drainage) lines/facilities & replacement of existing

3.11 Technology & Telecommunications - major upgrades

3.12 Engineering

4 PARKS, RECREATION & PUBLIC PROPERTY

4.01 Contribution to Recreation District

- 4.02 Recreation Programs
- 4.03 Cultural & Community Events
- 4.04 Cemeteries
- 4.05 Golf Courses
- 4.06 Rodeo Grounds & Equestrian Parks
- 5 Maintenance
 - 5.01 Road and Street maintenance
 - 5.02 Park Maintenance
 - 5.03 Solid Waste (garbage) collection
 - 5.04 Recycling Programs
 - 5.05 Water line/facility maintenance
 - 5.06 Sewer line/facility maintenance
 - 5.07 Storm Sewer (drainage) line/facility maintenance
 - 5.08 Power generation and distribution lines/facilities maintenance
 - 5.09 Power distribution lines/facilities maintenance
 - 5.1 Sidewalk, curb and gutter repairs (SID and other)
 - 5.11 Street lighting expenses (one-time and ongoing)
- 6 DEBT SERVICE
 - 6.01 Principal
 - 6.02 Interest
- 7 MISCELLANEOUS
 - 7.01 Judgments & Losses
 - 7.02 Aquisition of new water rights
- 8 OUTSTANDING DEBT (all debt - not just for fiscal year)
 - 8.01 Lease Revenue Bonds
 - 8.02 General Obligation Bonds

